

October 16, 2023

Department of the Treasury  
Internal Revenue Service  
Fresno, CA 93888-0025

According the "certified mail" green card, the IRS received this letter on 10-24-23. I am awaiting their response.

RE: Julie A. Marien  
TIN [REDACTED] Tax year 2022  
Form CP12

Dear IRS:

This is my second letter in response to your letter, CP12 dated 6-26-23, copy attached. I responded in June in writing, please see the attached "certified mail" card received by you on 7-3-23 as proof that you received my communication well before the deadline of August 25, 2023.

Your notice CP12 correctly acknowledges that my (1) adjusted gross income, (2) taxable income and (3) total tax, are zero so we are in agreement; therefore, everything withheld from me under provisions of Chapter 24 of 26 U.S.C., and denominated "federal income tax withheld" on forms W-2(2) constitutes an overpayment; and by the same token acknowledges that I received no statutorily defined "wages" upon which a tax can be assessed. By virtue of those same facts, it is beyond dispute that everything withheld from me under the provisions of Chapter 21 of 26 U.S.C., denominated on form W-2 (2) as "Social Security tax withheld" and "Medicare tax withheld", also constitutes overpayments (or amounts that should not have been withheld, since what are (or are not) "wages" for purposes of Chapter 24 are (or are not) also the "wages" upon which withholding under Chapter 21 can arise. See *Rowan Co.s v. United States*, 452 US 247 (1981).

If no Chapter 24 "wages" were received, as you acknowledge to be the case, then no Chapter 21 "wages" could have been received. Under these circumstances and the provisions of 26 U.S.C. § 3503, you are required to return to me all amounts withheld under Chapter 21, as well as the amounts withheld from me under Chapter 24.

I would like this resolved amicably, and in light of these facts, I trust you will abandon this effort to extract from me taxes that I do not owe and promptly return the rest of my refund in the amount of \$3982.

Sincerely,

[REDACTED]

Julie Ann Marien  
Attachment: IRS Letter, Certified Mail Card